

**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

Claims 1-20. (canceled).

21. (currently amended): An ink jet recording head formed by a method comprising:  
forming a first electrode layer on a diaphragm;  
forming a piezoelectric layer on the first electrode layer;  
forming a second electrode layer on the piezoelectric layer; and  
etching ~~completely through~~ simultaneously the second electrode layer, the piezoelectric layer, and the first electrode layer so that a portion of the diaphragm is exposed.

22. (previously presented): The ink jet recording head according to claim 21, wherein the diaphragm is attached to a substrate.

23. (previously presented): The ink jet recording head according to claim 22, wherein a nozzle plate is attached to the substrate.

24. (previously presented): The ink jet recording head according to claim 23, wherein the nozzle plate is formed with a nozzle orifice.

25. (currently amended): A method of manufacturing an ink jet recording head, the method comprising:

forming a first electrode layer on a diaphragm;

forming a piezoelectric layer on the first electrode layer;

forming a second electrode layer on the piezoelectric layer; and

etching ~~completely through~~simultaneously the second electrode layer, the piezoelectric layer, and the first electrode layer so that a portion of the diaphragm is exposed.

26. (previously presented): The method according to claim 25, further comprising attaching the diaphragm to a substrate.

27. (previously presented): The method according to claim 26, further comprising attaching a nozzle plate to the substrate.

28. (previously presented): The method according to claim 27, forming a nozzle orifice in the nozzle plate.

29. (previously presented): The method according to claim 25, wherein only a single mask material is used to pattern the second electrode layer, the piezoelectric layer, and the first electrode layer during the etching step.

30. (currently amended): An ink jet recording head formed by a method comprising:  
forming a first electrode layer on a diaphragm;  
forming a piezoelectric layer on the first electrode layer;  
forming a second electrode layer on the piezoelectric layer; and  
etching ~~completely through~~simultaneously at least the second electrode layer and the  
piezoelectric layer so that a portion of the diaphragm is exposed.

31. (previously presented): The ink jet recording head according to claim 30, wherein  
the diaphragm is attached to a substrate.

32. (previously presented): The ink jet recording head according to claim 31, wherein  
a nozzle plate is attached to the substrate.

33. (previously presented): The ink jet recording head according to claim 32, wherein  
the nozzle plate is formed with a nozzle orifice.

Claims 34-52. (canceled).